

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED JUNE 30, 2019**

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*Kennedy*  
*McKee & Company LLP* Certified Public Accountants

1100 W. Frontview  
P. O. Box 1477  
Dodge City, Kansas 67801  
Tel. (620) 227-3135  
Fax (620) 227-2308  
[www.kmc-cpa.com](http://www.kmc-cpa.com)

JAMES W. KENNEDY, CPA  
ROBERT C. NEIDHART, CPA  
PATRICK M. FRIESS, CPA  
JOHN W. HENDRICKSON, CPA

## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 216  
Deerfield, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Unified School District No. 216, as of and for the year ended June 30, 2019, and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note A, the financial statement is prepared by Unified School District No. 216 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

## **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 216 as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

## **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 216 as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

## **Other Matters**

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures, schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, and summary of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 216 as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated February 4, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link: <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is also presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note A.

*Kennedy McKee & Company LLP*

February 6, 2020

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended June 30, 2019

<u>Fund</u>	<u>Beginning unencumbered cash balance</u>	<u>Prior year canceled encumbrances</u>
General funds:		
General	\$ 1	\$ -
Supplemental general	<u>204,054</u>	<u>-</u>
Total general funds	<u>204,055</u>	<u>-</u>
Special purpose funds:		
At risk (4-year-old)	33,763	-
At risk (K-12)	72,532	-
Bilingual	44,213	-
Capital outlay	575,962	-
Driver training	25,173	-
Food service	70,060	126
Professional development	31,394	-
Summer school	17,198	-
Special education	202,042	-
Career and postsecondary education	140,148	-
KPERs special retirement contributions	-	-
Recreation commission	-	-
Recreation commission employee benefits	-	-
Western Kansas Community Foundation	31,985	-
Corporate donations	672	-
BC/BS pathways grant	-	-
LINK grant	-	-
Small rural school	-	-
Contingency reserve	206,214	-
Textbook	13,170	-
Title I	-	-
Learn and play	-	-
Migrant summer program	-	-
Migrant family literacy	-	-
Title I migrant	-	-
21st century grant	6,340	-
Kansas reading roadmaps	-	-
Title II, part A teacher quality	-	-
District activity funds	<u>14,357</u>	<u>-</u>
Total special purpose funds	<u>1,485,223</u>	<u>126</u>
Trust fund:		
Irene B. James scholarship	<u>25,600</u>	<u>-</u>
Total Unified School District No. 216 (excluding agency funds)	<u>\$ 1,714,878</u>	<u>\$ 126</u>

Receipts	Expenditures	Ending unencumbered cash balance	Add encumbrances and accounts payable	Ending cash balance
\$ 2,046,680	\$ 2,046,681	\$ -	\$ -	\$ -
588,189	606,592	185,651	-	185,651
<u>2,634,869</u>	<u>2,653,273</u>	<u>185,651</u>	<u>-</u>	<u>185,651</u>
60,750	60,745	33,768	-	33,768
310,050	352,818	29,764	-	29,764
150,993	168,183	27,023	-	27,023
285,780	496,776	364,966	123,277	488,243
588	-	25,761	-	25,761
186,247	191,606	64,827	2,095	66,922
7,639	18,994	20,039	-	20,039
-	-	17,198	-	17,198
202,734	204,777	199,999	-	199,999
141,617	165,886	115,879	477	116,356
216,555	216,555	-	-	-
145,613	145,613	-	-	-
29,334	29,334	-	-	-
4,162	-	36,147	-	36,147
250	-	922	-	922
30,000	30,000	-	15,982	15,982
24,971	43,615	(18,644)	54	(18,590)
18,674	18,674	-	10,050	10,050
47,808	-	254,022	-	254,022
7,042	6,678	13,534	5,129	18,663
67,255	67,255	-	-	-
-	-	-	260	260
6,136	6,136	-	523	523
-	-	-	2,383	2,383
63,000	63,000	-	977	977
-	5,163	1,177	-	1,177
100,417	122,960	(22,543)	-	(22,543)
23,795	23,795	-	2,607	2,607
35,117	38,865	10,609	-	10,609
<u>2,166,527</u>	<u>2,477,428</u>	<u>1,174,448</u>	<u>163,814</u>	<u>1,338,262</u>
458	-	26,058	-	26,058
<u>\$ 4,801,854</u>	<u>\$ 5,130,701</u>	<u>\$ 1,386,157</u>	<u>\$ 163,814</u>	<u>\$ 1,549,971</u>

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended June 30, 2019

	<u>Ending cash balance</u>
Composition of cash balance:	
Demand deposits	\$ 1,567,270
Certificate of deposit	<u>25,000</u>
Total cash	1,592,270
Agency funds	<u>(42,299)</u>
Total Unified School District No. 216 (excluding agency funds)	<u>\$ 1,549,971</u>

The notes to the financial statement are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

NOTES TO THE FINANCIAL STATEMENT

June 30, 2019

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the District's financial statement. The financial statement, schedules, and notes are representations of the District's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Unified School District No. 216 is a municipal corporation governed by an elected seven-member board. A related municipal entity is an entity established to benefit the District and/or its constituents. This financial statement does not include the following related municipal entity.

**Deerfield Recreation Commission.** The Commission oversees recreational activities. Four of the five members of the governing board are appointed by the Board of Education. The Commission operates as a separate governing body, but the District levies the taxes for the Commission and the Commission has only the powers granted by K.S.A. 12-1928. The Commission cannot purchase real property but can acquire real property by gift.

2. Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2019:

REGULATORY BASIS FUND TYPES

General funds – the chief operating funds. Used to account for all resources except those required to be accounted for in another fund.

Special purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust fund – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency funds – used to report assets held by the municipal financial reporting entity in a purely custodial capacity (i.e. student organization funds).

## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

### 4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding fiscal year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for the year ended June 30, 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for state and federal grant funds, capital project funds, trust funds, agency funds, and the following special purpose funds:

Western Kansas Community Foundation	Corporate donations
BC/BS pathways grant	Contingency reserve
Textbook	Learn and play
District activity funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

5. In-Substance Receipt in Transit

The District received \$77,354 subsequent to June 30, 2019 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law but are offered for consideration to the Director of Accounts and Reports, the State Department of Education, and legal representatives of the District.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. Expenditures exceeded the adopted budget in the Recreation Commission Employee Benefits fund by \$898.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. Although certain special purpose grant funds overspent their cash balances, according to K.S.A. 12-1664, the District is not prohibited from financing the federal share of a local program from current funds, if available.

C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

C. DEPOSITS AND INVESTMENTS (CONTINUED)

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$1,592,270 and the bank balance was \$1,811,391. Of the bank balance, \$525,000 was covered by federal depository insurance and \$1,286,391 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

D. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2019 were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital lease: Teacherage Lease: Issued June 26, 2015 In the amount of \$350,000 At interest rates of 4.00% Maturing June 26, 2025	<u>\$ 259,016</u>	<u>\$ -</u>	<u>\$ 259,016</u>	<u>\$ -</u>	<u>\$ 170</u>

E. OPERATING LEASES

The District entered into a sixty-month operating lease agreement for copiers in February 2019. Rental payments of \$1,392 are due monthly with the first payment beginning in March 2019. Rental payments for the current year totaled \$5,568.

The following is a yearly schedule of future minimum rental payments under the operating leases through maturity:

2020	\$ 16,704
2021	16,704
2022	16,704
2023	16,704
2024	<u>11,136</u>
Total	<u>\$ 77,952</u>

F. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	<u>Project commitments authorized</u>	<u>Cash disbursements and accounts payable to date</u>	<u>Remaining financial commitment</u>
Roofing project	\$ 196,953	\$ 98,477	\$ 98,476

G. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Regulatory Authority</u>
General	At risk (K-12)	\$ 200,000	K.S.A. 72-5167
General	Bilingual	90,000	K.S.A. 72-5167
General	Special education	142,734	K.S.A. 72-5167
General	Contingency reserve	<u>47,808</u>	K.S.A. 72-5167
Total general		<u>480,542</u>	
Supplemental general	At risk (4-year-old)	60,000	K.S.A. 72-5143
Supplemental general	At risk (K-12)	110,000	K.S.A. 72-5143
Supplemental general	Bilingual	45,000	K.S.A. 72-5143
Supplemental general	Food service	35,000	K.S.A. 72-5143
Supplemental general	Special education	60,000	K.S.A. 72-5143
Supplemental general	Career and postsecondary education	<u>140,000</u>	K.S.A. 72-5143
Total supplemental general		<u>450,000</u>	
Total operating transfers		<u>\$ 930,542</u>	

H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other Post-Employment Benefits.* As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Section 125 Plan.* The District offers a Section 125 flexible benefit plan to all eligible employees. It is used for medical insurance premiums, unreimbursed medical expenses, and qualified dependent care expenses. The plan is administered by a third-party administrator.

*Death and Disability Other Post-Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

## H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONTINUED)

*Compensated Absences.* The District's policy is to recognize the costs of compensated absences when actually paid. Full-time classified employees are granted paid vacation of 80 to 120 hours per year, non-cumulative, depending on length of service. The Superintendent and Board Clerk receive 200 hours vacation per year to a maximum of 240. Classified employees are credited with 80 to 96 hours sick/bereavement leave per year, teachers and administrative staff 96 hours, to a maximum of 560. Classified employees are allowed two to three days personal leave, teachers 27 hours, and administrative staff 36 to 45 hours depending on position. Personal leave is non-cumulative except for teachers. They may accumulate 45 hours and any hours over that may be rolled into sick/bereavement leave at the end of the school year. Upon retirement or death, certified and classified employees will receive a financial benefit of \$6.25 to \$18.75 per hour of sick/bereavement leave depending upon length of service. The maximum number of hours that can be used for this benefit is 480.

## I. DEFINED BENEFIT PENSION PLAN

### General Information about the Pension Plan

*Plan Description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% for the Death and Disability Program) was 16.38% and 12.01% for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for the House Bill 2052, Section 37(a), the state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year. The first-year payment of \$6.4 million was received in July 2017.

## I. DEFINED BENEFIT PENSION PLAN (CONTINUED)

### General Information about the Pension Plan (Continued)

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in the fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$216,555 for the year ended June 30, 2019.

### Net Pension Liability

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,769,611. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## J. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain coverage for property, inland marine, general liability, automobile, and crime insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State to participate in the Kansas Educational Risk Management Pool, LLC (KERMP), a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KERMP for its property, inland marine, general liability, automobile, and crime insurance coverage. The agreement to participate provides that the KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$75,000 for property and \$50,000 for liability for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management. There have been no significant reductions in coverage from the prior year.

The District continues to carry commercial insurance for workers compensation. Settled claims have not exceeded commercial insurance coverage in any of the past three fiscal years.

## K. CONTINGENCIES

The District receives significant financial assistance from numerous Federal and State governmental agencies in the form of grants and pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2019.

## L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through February 6, 2020, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2019

<u>Fund</u>	Certified budget	Adjustment to comply with legal maximum budget	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General funds:					
General	\$ 2,214,114	\$ (167,433)	\$ 2,046,681	\$ 2,046,681	\$ -
Supplemental general	725,972	(48,492)	677,480	606,592	70,888
Special purpose funds:					
At risk (4-year-old)	100,262	-	100,262	60,745	39,517
At risk (K-12)	435,972	-	435,972	352,818	83,154
Bilingual	209,213	-	209,213	168,183	41,030
Capital outlay	697,317	-	697,317	496,776	200,541
Driver training	27,253	-	27,253	-	27,253
Food service	307,010	-	307,010	191,606	115,404
Professional development	48,644	-	48,644	18,994	29,650
Summer school	17,198	-	17,198	-	17,198
Special education	292,045	-	292,045	204,777	87,268
Career and postsecondary education	317,148	-	317,148	165,886	151,262
KPERS special retirement contributions	330,507	-	330,507	216,555	113,952
Recreation commission	171,537	-	171,537	145,613	25,924
Recreation commission employee benefits	28,436	-	28,436	29,334	(898)
	<u>\$ 5,922,628</u>	<u>\$ (215,925)</u>	<u>\$ 5,706,703</u>	<u>\$ 4,704,560</u>	<u>\$ 1,002,143</u>

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2019		Variance favorable (unfavorable)
	2018	Actual	
Receipts:			
Taxes:			
Other taxes	\$ 62	\$ -	\$ -
State sources:			
State aid	1,846,245	1,883,853	(152,297)
Special education aid	128,719	142,734	(17,671)
Mineral production tax	17,559	20,093	2,534
Total receipts	<u>1,992,585</u>	<u>2,046,680</u>	<u>\$ (167,434)</u>
Expenditures:			
Instruction	592,095	611,294	\$ 33,991
Instructional support staff	3,912	12,001	(7,605)
General administration	265,762	268,353	(5,165)
School administration	201,242	230,803	(16,421)
Operations and maintenance	350,082	358,978	10,456
Student transportation services:			
Supervision	77,308	72,457	(54,847)
Vehicle operating services	17,627	12,253	82,913
Other support services	39	-	-
Operating transfers	484,517	480,542	124,111
Adjustment to comply with legal maximum budget	-	-	(167,433)
Total expenditures	<u>1,992,584</u>	<u>2,046,681</u>	<u>\$ -</u>
Receipts over (under) expenditures	1	(1)	
Unencumbered cash, beginning of year	-	1	
Unencumbered cash, end of year	<u>\$ 1</u>	<u>\$ -</u>	

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**SUPPLEMENTAL GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 480,190	\$ 530,015	\$ 466,364	\$ 63,651
Delinquent tax	4,219	4,450	4,942	(492)
Motor vehicle tax and recreational vehicle tax	23,029	29,194	28,770	424
Other taxes	181	224	620	(396)
Other	25,939	24,306	30,000	(5,694)
Total receipts	<u>533,558</u>	<u>588,189</u>	<u>\$ 530,696</u>	<u>\$ 57,493</u>
Expenditures:				
Instruction	135,797	88,829	\$ 213,528	\$ 124,699
Instructional support staff	16,069	12,327	16,268	3,941
General administration	7,031	8,169	8,000	(169)
Operations and maintenance	368	(7)	500	507
Other support services	47,246	47,274	51,984	4,710
Operating transfers	333,955	450,000	435,692	(14,308)
Adjustment to comply with legal maximum budget	-	-	(48,492)	(48,492)
Total expenditures	<u>540,466</u>	<u>606,592</u>	<u>\$ 677,480</u>	<u>\$ 70,888</u>
Receipts over (under) expenditures	(6,908)	(18,403)		
Unencumbered cash, beginning of year	<u>210,962</u>	<u>204,054</u>		
Unencumbered cash, end of year	<u>\$ 204,054</u>	<u>\$ 185,651</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

AT RISK (4-YEAR-OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Other	\$ 1,125	\$ 750	\$ -	\$ 750
Operating transfers:				
General	-	-	31,500	(31,500)
Supplemental general	36,250	60,000	35,000	25,000
Contingency reserve	17,000	-	-	-
Total receipts	54,375	60,750	<u>\$ 66,500</u>	<u>\$ (5,750)</u>
Expenditures:				
Instruction	63,887	60,745	<u>\$ 100,262</u>	<u>\$ 39,517</u>
Receipts over (under) expenditures	(9,512)	5		
Unencumbered cash, beginning of year	<u>43,275</u>	<u>33,763</u>		
Unencumbered cash, end of year	<u>\$ 33,763</u>	<u>\$ 33,768</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Other	\$ -	\$ 50	\$ -	\$ 50
Operating transfers:				
General	11,690	200,000	262,748	(62,748)
Supplemental general	88,264	110,000	100,692	9,308
Contingency reserve	105,000	-	-	-
Total receipts	<u>204,954</u>	<u>310,050</u>	<u>\$ 363,440</u>	<u>\$ (53,390)</u>
Expenditures:				
Instruction	306,424	283,066	\$ 360,075	\$ 77,009
Student support services	33,865	60,574	68,407	7,833
Student transportation services	7,315	9,178	7,490	(1,688)
Total expenditures	<u>347,604</u>	<u>352,818</u>	<u>\$ 435,972</u>	<u>\$ 83,154</u>
Receipts over (under) expenditures	(142,650)	(42,768)		
Unencumbered cash, beginning of year	<u>215,182</u>	<u>72,532</u>		
Unencumbered cash, end of year	<u>\$ 72,532</u>	<u>\$ 29,764</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**BILINGUAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Interest	\$ -	\$ 10,000	\$ -	\$ 10,000
Other	5,328	5,993	-	5,993
Operating transfers:				
General	14,389	90,000	120,000	(30,000)
Supplemental general	-	45,000	45,000	-
Contingency reserve	92,029	-	-	-
<u>Total receipts</u>	<u>111,746</u>	<u>150,993</u>	<u>\$ 165,000</u>	<u>\$ (14,007)</u>
Expenditures:				
Instruction	133,611	135,852	\$ 188,449	\$ 52,597
Student support services	-	12,028	20,764	8,736
General administration	19,460	20,303	-	(20,303)
<u>Total expenditures</u>	<u>153,071</u>	<u>168,183</u>	<u>\$ 209,213</u>	<u>\$ 41,030</u>
Receipts over (under) expenditures	(41,325)	(17,190)		
Unencumbered cash, beginning of year	85,538	44,213		
Unencumbered cash, end of year	<u>\$ 44,213</u>	<u>\$ 27,023</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 203,558	\$ 220,481	\$ 192,351	\$ 28,130
Delinquent tax	1,747	1,937	2,079	(142)
Motor vehicle tax and recreational vehicle tax	11,409	12,212	12,024	188
Other taxes	93	94	260	(166)
Other	61,226	51,056	65,000	(13,944)
Operating transfers:				
General	169,296	-	-	-
Total receipts	<u>447,329</u>	<u>285,780</u>	<u>\$ 271,714</u>	<u>\$ 14,066</u>
Expenditures:				
Instruction	39,613	41,600	\$ 50,000	\$ 8,400
Student support services	-	655	-	(655)
General administration	-	2,950	50,000	47,050
School administration	-	-	50,000	50,000
Operations and maintenance	97,250	57,969	178,130	120,161
Transportation	95,123	10,953	50,000	39,047
Facility acquisition and construction services	29,994	122,830	60,000	(62,830)
Townhome maintenance	1,034	632	-	(632)
Debt service:				
Principal	31,538	259,017	259,017	-
Interest	11,622	170	170	-
Total expenditures	<u>306,174</u>	<u>496,776</u>	<u>\$ 697,317</u>	<u>\$ 200,541</u>
Receipts over (under) expenditures	141,155	(210,996)		
Unencumbered cash, beginning of year	<u>434,807</u>	<u>575,962</u>		
Unencumbered cash, end of year	<u>\$ 575,962</u>	<u>\$ 364,966</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
State aid	\$ 2,048	\$ 588	\$ 2,080	\$ (1,492)
Other	950	-	-	-
Total receipts	2,998	588	<u>\$ 2,080</u>	<u>\$ (1,492)</u>
Expenditures:				
Instruction	1,551	-	<u>\$ 27,253</u>	<u>\$ 27,253</u>
Receipts over (under) expenditures	1,447	588		
Unencumbered cash, beginning of year	<u>23,726</u>	<u>25,173</u>		
Unencumbered cash, end of year	<u>\$ 25,173</u>	<u>\$ 25,761</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**FOOD SERVICE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
<b>Receipts:</b>				
Charges for services	\$ 24,045	\$ 25,712	\$ 40,763	\$ (15,051)
Reimbursements	2,359	1,163	-	1,163
Federal aid	149,044	120,603	214,453	(93,850)
State aid	1,455	3,769	1,792	1,977
Other	91	-	10,000	(10,000)
<b>Operating transfers:</b>				
General	33,071	-	-	-
Supplemental general	-	35,000	40,000	(5,000)
<b>Total receipts</b>	<b>210,065</b>	<b>186,247</b>	<b>\$ 307,008</b>	<b>\$ (120,761)</b>
<b>Expenditures:</b>				
Operations and maintenance	3,682	4,429	\$ 13,300	\$ 8,871
Food service operations	205,809	187,177	293,710	106,533
<b>Total expenditures</b>	<b>209,491</b>	<b>191,606</b>	<b>\$ 307,010</b>	<b>\$ 115,404</b>
Receipts over (under) expenditures	574	(5,359)		
Unencumbered cash, beginning of year	69,486	70,060		
Prior year canceled encumbrances	-	126		
<b>Unencumbered cash, end of year</b>	<b>\$ 70,060</b>	<b>\$ 64,827</b>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
State aid	\$ 600	\$ 2,588	\$ 2,250	\$ 338
Interest	8,727	5,051	-	5,051
Operating transfers:				
Supplemental general	15,000	-	15,000	(15,000)
Total receipts	<u>24,327</u>	<u>7,639</u>	<u>\$ 17,250</u>	<u>\$ (9,611)</u>
Expenditures:				
Instruction	-	947	\$ -	\$ (947)
Instructional support staff	11,194	15,459	38,644	23,185
Central services	6,555	2,588	10,000	7,412
Total expenditures	<u>17,749</u>	<u>18,994</u>	<u>\$ 48,644</u>	<u>\$ 29,650</u>
Receipts over (under) expenditures	6,578	(11,355)		
Unencumbered cash, beginning of year	<u>24,816</u>	<u>31,394</u>		
Unencumbered cash, end of year	<u>\$ 31,394</u>	<u>\$ 20,039</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

SUMMER SCHOOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Other	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Instruction	2,414	-	\$ 17,198	\$ 17,198
Student transportation services	970	-	-	-
Total expenditures	<u>3,384</u>	<u>-</u>	<u>\$ 17,198</u>	<u>\$ 17,198</u>
Receipts over (under) expenditures	(3,384)	-		
Unencumbered cash, beginning of year	<u>20,582</u>	<u>17,198</u>		
Unencumbered cash, end of year	<u>\$ 17,198</u>	<u>\$ 17,198</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Federal aid	\$ 852	\$ -	\$ -	\$ -
Operating transfers:				
General	158,719	142,734	160,405	(17,671)
Supplemental general	-	60,000	60,000	-
Total receipts	<u>159,571</u>	<u>202,734</u>	<u>\$ 220,405</u>	<u>\$ (17,671)</u>
Expenditures:				
Instruction	182,052	197,943	\$ 283,045	\$ 85,102
Vehicle operating services	8,000	6,834	9,000	2,166
Total expenditures	<u>190,052</u>	<u>204,777</u>	<u>\$ 292,045</u>	<u>\$ 87,268</u>
Receipts over (under) expenditures	(30,481)	(2,043)		
Unencumbered cash, beginning of year	<u>232,523</u>	<u>202,042</u>		
Unencumbered cash, end of year	<u>\$ 202,042</u>	<u>\$ 199,999</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019		Variance favorable (unfavorable)
		Actual	Budget	
Receipts:				
Charges for services	\$ -	\$ -	\$ 2,500	\$ (2,500)
Federal aid	-	-	2,000	(2,000)
Other	7,060	1,617	2,500	(883)
Operating transfers:				
General	-	-	30,000	(30,000)
Supplemental general	153,441	140,000	140,000	-
Contingency reserve	15,000	-	-	-
Total receipts	<u>175,501</u>	<u>141,617</u>	<u>\$ 177,000</u>	<u>\$ (35,383)</u>
Expenditures:				
Instruction	136,820	164,481	\$ 317,148	\$ 152,667
Instructional support staff	1,081	1,405	-	(1,405)
Total expenditures	<u>137,901</u>	<u>165,886</u>	<u>\$ 317,148</u>	<u>\$ 151,262</u>
Receipts over (under) expenditures	37,600	(24,269)		
Unencumbered cash, beginning of year	<u>102,548</u>	<u>140,148</u>		
Unencumbered cash, end of year	<u>\$ 140,148</u>	<u>\$ 115,879</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		Variance favorable (unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
State aid	\$ 252,662	\$ 216,555	\$ 330,507	\$ (113,952)
Expenditures:				
Instruction	157,607	136,429	\$ 208,221	\$ 71,792
Student support services	3,615	6,497	9,915	3,418
Instructional support staff	2,579	2,166	3,305	1,139
General administration	28,431	21,655	33,051	11,396
School administration	20,262	15,159	23,135	7,976
Operations and maintenance	16,049	12,994	19,830	6,836
Student transportation services	10,185	8,662	13,220	4,558
Other support services	4,119	-	6,610	6,610
Food service operations	9,815	12,993	13,220	227
Total expenditures	<u>252,662</u>	<u>216,555</u>	<u>\$ 330,507</u>	<u>\$ 113,952</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	<u>-</u>	<u>-</u>		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		Variance favorable (unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Taxes:				
Ad valorem tax	\$ 126,155	\$ 137,743	\$ 120,496	\$ 17,247
Delinquent tax	897	1,093	1,300	(207)
Motor vehicle tax and recreational vehicle tax	5,705	6,725	6,501	224
Other taxes	47	52	140	(88)
Other	-	-	43,100	(43,100)
Total receipts	132,804	145,613	<u>\$ 171,537</u>	<u>\$ (25,924)</u>
Expenditures:				
Community service operations	132,804	145,613	<u>\$ 171,537</u>	<u>\$ 25,924</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

RECREATION COMMISSION EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Taxes:				
Ad valorem tax	\$ 25,877	\$ 27,561	\$ 23,638	\$ 3,923
Delinquent tax	189	234	260	(26)
Motor vehicle tax and recreational vehicle tax	1,404	1,489	1,505	(16)
Other taxes	23	38	33	5
Other	11	12	3,000	(2,988)
Total receipts	27,504	29,334	<u>\$ 28,436</u>	<u>\$ 898</u>
Expenditures:				
Community service operations	27,504	29,334	<u>\$ 28,436</u>	<u>\$ (898)</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-		
Unencumbered cash, end of year	<u>\$ -</u>	<u>\$ -</u>		

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the Year Ended June 30, 2019

	Western Kansas Community Foundation	Corporate donations	BC/BS pathways grant	LINK grant	Small rural school	Contingency reserve	Textbook
<b>Receipts:</b>							
Federal aid	\$ -	\$ -	\$ -	\$ 24,971	\$ 18,674	\$ -	\$ -
Other	4,162	250	30,000	-	-	-	7,042
Operating transfers:							
General	-	-	-	-	-	47,808	-
<b>Total receipts</b>	<u>4,162</u>	<u>250</u>	<u>30,000</u>	<u>24,971</u>	<u>18,674</u>	<u>47,808</u>	<u>7,042</u>
<b>Expenditures:</b>							
Instruction	-	-	-	43,615	18,674	-	6,678
Instructional support staff	-	-	-	-	-	-	-
General administration	-	-	-	-	-	-	-
Student transportation services:							
Vehicle operating services	-	-	-	-	-	-	-
Supervision	-	-	-	-	-	-	-
Community services operations	-	-	30,000	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>43,615</u>	<u>18,674</u>	<u>-</u>	<u>6,678</u>
Receipts over (under) expenditures	4,162	250	-	(18,644)	-	47,808	364
Unencumbered cash, beginning of year	<u>31,985</u>	<u>672</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>206,214</u>	<u>13,170</u>
Unencumbered cash (deficit), end of year	<u>\$ 36,147</u>	<u>\$ 922</u>	<u>\$ -</u>	<u>\$ (18,644)</u>	<u>\$ -</u>	<u>\$ 254,022</u>	<u>\$ 13,534</u>

See Independent Auditor's Report.

<u>Title I</u>	<u>Learn and play</u>	<u>Migrant summer program</u>	<u>Migrant family literacy</u>	<u>Title I migrant</u>	<u>21st century grant</u>	<u>Kansas reading roadmaps</u>	<u>Title II, part A teacher quality</u>	<u>Total</u>
\$ 67,255	\$ -	\$ 6,136	\$ -	\$ 63,000	\$ -	\$ 100,417	\$ 23,795	\$ 304,248
-	-	-	-	-	-	-	-	41,454
-	-	-	-	-	-	-	-	47,808
<u>67,255</u>	<u>-</u>	<u>6,136</u>	<u>-</u>	<u>63,000</u>	<u>-</u>	<u>100,417</u>	<u>23,795</u>	<u>393,510</u>
65,129	-	6,136	-	63,000	5,163	102,144	18,894	329,433
-	-	-	-	-	-	-	4,901	4,901
2,126	-	-	-	-	-	-	-	2,126
-	-	-	-	-	-	10,807	-	10,807
-	-	-	-	-	-	10,009	-	10,009
-	-	-	-	-	-	-	-	30,000
<u>67,255</u>	<u>-</u>	<u>6,136</u>	<u>-</u>	<u>63,000</u>	<u>5,163</u>	<u>122,960</u>	<u>23,795</u>	<u>387,276</u>
-	-	-	-	-	(5,163)	(22,543)	-	6,234
-	-	-	-	-	6,340	-	-	258,381
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,177</u>	<u>\$ (22,543)</u>	<u>\$ -</u>	<u>\$ 264,615</u>

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

IRENE B. JAMES SCHOLARSHIP FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts:		
Interest	\$ 260	\$ 458
Other	716	-
	<u>976</u>	<u>458</u>
Total receipts		
Expenditures:		
Scholarships	<u>420</u>	<u>-</u>
Receipts over (under) expenditures	556	458
Unencumbered cash, beginning of year	<u>25,044</u>	<u>25,600</u>
Unencumbered cash, end of year	<u><u>\$ 25,600</u></u>	<u><u>\$ 26,058</u></u>

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
REGULATORY BASIS**

For the Year Ended June 30, 2019

Fund	Beginning unencumbered cash balance (deficit)	Receipts	Expenditures	Ending unencumbered cash balance (deficit)	Add encumbrances and accounts payable	Ending cash balance (deficit)
User fees and gate receipts:						
Entry fees/hospitality	\$ 123	\$ 6,221	\$ 6,294	\$ 50	\$ -	\$ 50
Activity/athletic revenue	50	1,204	1,204	50	-	50
Officials	50	9,004	9,004	50	-	50
Gate	50	5,358	5,358	50	-	50
Art fees	-	288	288	-	-	-
Chromebook	-	4,125	4,125	-	-	-
Purchasing chromebook	-	40	40	-	-	-
Text book fees	-	10	-	10	-	10
Enrollment fees	-	2,669	2,669	-	-	-
Bad check fee	134	50	36	148	-	148
	<u>407</u>	<u>28,969</u>	<u>29,018</u>	<u>358</u>	<u>-</u>	<u>358</u>
Total user fees and gate receipts						
	407	28,969	29,018	358	-	358
School projects:						
Activities	(253)	2,754	2,754	(253)	-	(253)
Band	327	-	-	327	-	327
Forensics	992	-	599	393	-	393
Yearbook	457	-	-	457	-	457
HS trap shooting team	5,385	3,228	3,168	5,445	-	5,445
Shop projects	2,523	-	2,460	63	-	63
Student activities/rewards	2,870	-	-	2,870	-	2,870
Middle school IRC	263	-	-	263	-	263
High school IRC	205	-	-	205	-	205
Elementary school IRC	221	-	-	221	-	221
Educational grant	710	166	866	10	-	10
HS educational grant	250	-	-	250	-	250
	<u>13,950</u>	<u>6,148</u>	<u>9,847</u>	<u>10,251</u>	<u>-</u>	<u>10,251</u>
Total school projects						
	13,950	6,148	9,847	10,251	-	10,251
Total district activity funds						
	<u>\$ 14,357</u>	<u>\$ 35,117</u>	<u>\$ 38,865</u>	<u>\$ 10,609</u>	<u>\$ -</u>	<u>\$ 10,609</u>

See Independent Auditor's Report.

**UNIFIED SCHOOL DISTRICT NO. 216  
DEERFIELD, KANSAS**

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended June 30, 2019

<u>Fund</u>	Beginning cash balance (deficit)	<u>Receipts</u>	<u>Disbursements</u>	Ending cash balance
Student organization funds:				
Class of 2015	\$ 20	\$ -	\$ -	\$ 20
Class of 2018	121	-	-	121
Class of 2019	14,291	19,176	32,731	736
Class of 2020	98	10,344	2,013	8,429
Class of 2021	250	176	231	195
Class of 2022	-	112	8	104
Art club	1,981	43,586	41,877	3,690
FCCLA	1,616	1,005	724	1,897
Custom creations (pathway)	1,139	-	276	863
Concessions	5,012	14,286	11,195	8,103
FCA	1,876	400	133	2,143
High school cheerleaders	(4)	1,529	1,092	433
Middle school cheerleaders	737	1,841	2,290	288
A.D.	444	11,781	5,389	6,836
High school scholars' bowl	235	6	-	241
High school stucco	310	632	726	216
Middle school stucco	(50)	50	-	-
High school boys' basketball	1,400	-	-	1,400
High school girls' basketball	61	-	-	61
Middle school girls' basketball	322	300	-	622
Middle school boys' basketball	20	-	-	20
High school volleyball	2,235	560	335	2,460
Cross country	67	-	-	67
High school football	413	-	-	413
High school powerlifting	767	3,772	1,598	2,941
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total agency funds	<u>\$ 33,361</u>	<u>\$ 109,556</u>	<u>\$ 100,618</u>	<u>\$ 42,299</u>

See Independent Auditor's Report.